

**AUDIT & PERFORMANCE REVIEW COMMITTEE**

At a Meeting of the Audit & Performance Review Committee held in Committee Room 3, Council Offices, Garshake Road, Dumbarton on Wednesday, 11 June 2014 at 10.00 a.m.

**Present:** Councillors Jim Brown, Michelle McGinty, Ian Murray, Tommy Rainey, Martin Rooney and Mr Edward Haynes.

**Attending:** Joyce White, Chief Executive; Angela Wilson, Executive Director of Corporate Services; Richard Cairns, Executive Director of Infrastructure and Regeneration; Terry Lanagan, Executive Director of Educational Services; Stephen West, Head of Finance and Resources; Colin McDougall, Audit and Risk Manager; Joe Gillespie, Section Head, Internal Audit; Angela Salmons, Procurement Manager; \*Peter Barry, Head of Customer & Community Services; \*Amanda Coulthard, Corporate & Community Planning Manager; and Craig Stewart, Committee Officer, Legal, Democratic and Regulatory Services.

\* Attended later in the meeting.

**Also Attending:** Ms Elaine Boyd, Senior Audit Manager, and Mr Laurence Slavin, Senior Auditor, Audit Scotland.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Jonathan McColl and Gail Robertson and Mr Stevie J. Doogan.

**Councillor Ian Murray in the Chair**

**DECLARATIONS OF INTEREST**

It was noted that there were no declarations of interest in any of the items of business on the agenda at this point in the meeting.

**MINUTES OF PREVIOUS MEETING**

The Minutes of Meeting of the Audit & Performance Review Committee held on 12 March 2014 were submitted and approved as a correct record.

With regard to the Members Briefing Note on “Housing Allocations process” contained in the item under the heading ‘Audit Action Plans’ it was agreed that any such Briefing Notes would be disseminated by Committee Services, in future, to ensure appropriate circulation.

### **CODE OF GOOD GOVERNANCE**

A report was submitted by the Executive Director of Corporate Services advising of the outcome of the annual self-evaluation undertaken of the Council’s compliance with its Code of Good Governance.

After discussion and having heard the Executive Director of Corporate Services and the Head of Finance and Resources in further explanation and in answer to Members’ questions, the Committee agreed:-

- (1) to note the outcome of the recent self-evaluation process in considering how the Council currently meets the agreed Code of Good Governance; and
- (2) to note the issues identified and improvement actions.

### **STRATEGIC RISK AND RESILIENCE**

A report was submitted by the Executive Director of Corporate Services informing of the outcome of the six month assessment of Strategic Risks and the progress of resilience planning.

After discussion and having heard the Executive Director of Corporate Services, Chief Executive and relevant officer in further explanation and in answer to Members’ questions, the Committee agreed to note the contents of the report.

### **INTERNAL AUDIT ANNUAL REPORT TO 31 MARCH 2014**

A report was submitted by the Executive Director of Corporate Services advising of the work undertaken by Internal Audit in respect of the Annual Audit Plan 2013/14 and advising on the contents of the Assurance Statement.

Having heard the Audit and Risk Manager in answer to a Member’s question, the Committee agreed to note the contents of the report.

### **AUDIT ACTION PLANS**

A report was submitted by the Executive Director of Corporate Services advising of:-

- (a) recently issued Internal Audit action plans; and
- (b) progress made against action plans previously issued and contained within Internal Audit and External Audit reports.

After discussion and having heard the Executive Director of Corporate Services, Head of Finance and Resources and the Chief Executive in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

### **NATIONAL FRAUD INITIATIVE 2012/13 – PROGRESS REPORT**

A report was submitted by the Executive Director of Corporate Services advising of the results from investigating matched datasets provided to the Council through participation in the National Fraud Initiative 2012/13.

After discussion and having heard the Audit and Risk Manager and relevant officers in answer to Members' questions, the Committee agreed to note the contents of the report.

### **AUDIT SCOTLAND REPORT – OPTIONS APPRAISAL: ARE YOU GETTING IT RIGHT?**

A report was submitted by the Executive Director of Corporate Services providing information on a report recently published by Audit Scotland in relation to the above.

After discussion and having heard Ms Boyd, Senior Audit Manager, Audit Scotland and the Chief Executive in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) that fuller consideration of the issues should form part of a Members Seminar to be arranged at a future date; and
- (2) that the contents of the report should be used as development route to challenge senior managers in consideration of future options for the delivery of services.

### **THE ACCOUNTS COMMISSION REPORT: AN OVERVIEW OF LOCAL GOVERNMENT IN SCOTLAND 2014**

A report was submitted by the Executive Director of Corporate Services providing information on a report recently published by the Accounts Commission.

After discussion and having heard the Chief Executive and Ms Boyd, Senior Audit Manager in further explanation and in answer to a Lay Member's question, the Committee agreed:-

- (1) that fuller consideration of the issues should form part of a Members Seminar to be arranged at a future date; and
- (2) that the Chief Executive submit the report to the Community Planning West Dunbartonshire Management Board for a wider consideration of the issues highlighted.

**AUDIT SCOTLAND: REVIEW OF GOVERNANCE ARRANGEMENTS AND MAIN FINANCIAL SYSTEMS REPORT – MAY 2014**

A report was submitted by the Executive Director of Corporate Services providing for information a report which has been received from the Council's External Auditors, Audit Scotland, and advising of management actions implemented following receipt of the report.

After discussion and having heard Mr Slavin, Senior Auditor, Audit Scotland, the Chief Executive and Executive Director of Corporate Services in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the contents of the report and the agreed improvement actions; and
- (2) that confirmation of the provider for the extension to support windows XP would be emailed to all Members.

**ACCOUNTS COMMISSION REPORT – PROCUREMENT IN COUNCILS**

A report was submitted by the Executive Director of Corporate Services providing an update on the recent report by the Accounts Commission titled "Procurement in Councils".

After discussion and having heard the Procurement Manager and the Chief Executive in elaboration and in answer to Members' questions, the Committee agreed to note the findings of the Accounts Commission report and acknowledged West Dunbartonshire Council's (WDC) approach and progress in fulfilling the report's recommendations.

**LOCAL GOVERNMENT BENCHMARKING FRAMEWORK 2012/13**

A report was submitted by the Executive Director of Corporate Services providing information on the Council's position in the recently published Local Government Benchmarking Overview report for 2013/14.

After discussion and having heard the Executive Director of Corporate Services, Chief Executive and the Corporate and Community Planning Manager in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the publication of the national overview report;
- (2) to note the relative position of West Dunbartonshire across the suite of indicators used in the benchmarking report;
- (3) to note the actions already underway within each department following publication of this information; and
- (4) otherwise to note the terms of the discussion that had taken place in respect of this matter.

The meeting closed at 11.28 a.m.